



**State of New Mexico**  
**Purchase Order**  
**CHANGE ORDER**

PO Number to be on all Invoices and Correspondence  
**Dispatch via Print**

Purchase Order	Date	Revision	Page
69000-0000040827	04/04/2014	2 - 04/04/2014	1
<b>Payment Terms</b>	<b>Freight Terms</b>		
Pay Now	FOB Destination		Ship Via Best Way
<b>Buyer</b>	<b>Phone</b>		
JEREMY BANGS	5058277852		

**Ship To:** 1120 PASEO DE PERALTA  
 SANTA FE NM 87502  
 United States

**Bill To:** P.O. DRAWER 5160  
 SANTA FE NM 87501  
 United States

**Children, Youth & Family Dept**  
 P.O. DRAWER 5160  
 SANTA FE NM 87501  
 United States

**Vendor:** 0000054422  
 REGENTS OF NEW MEXICO STATE UNIVERSITY  
 4501 INDIAN SCHOOL RD NE  
 ALBUQUERQUE NM 87110

Origin: EXE Exc\Excl #: 13-1-98A

Line-Sch	Item/Description	Mfg ID	Quantity UOM	PO Price	Extended Amt	Due Date
1- 1	To provide training for community services breau programs - FSS, I H S , TRL & Adoptions . (25%) PSSF		1.00 EA	9,594.00	9,594.00	07/17/2013
	69000-06702-5013002000-535300- -008472- - -114-30000		<b>Schedule Total</b>		<u>9,594.00</u>	
	Contract ID: 0000000000000000000014806		Contract Line: 0	Release: 4		
			<b>Item Total</b>		<u>9,594.00</u>	
2- 1	To provide training for community services breau programs - FSS, I H S , TRL & Adoptions . (25%)CBCAP		1.00 EA	7,518.00	7,518.00	07/17/2013
	69000-06702-5013002000-535300- -008418- - -114-30000		<b>Schedule Total</b>		<u>7,518.00</u>	
	Contract ID: 0000000000000000000014806		Contract Line: 0	Release: 5		
			<b>Item Total</b>		<u>7,518.00</u>	
3- 1	To provide training for community services breau programs - FSS, I H S , TRL & Adoptions . (75%) PSSF		1.00 EA	67,158.00	67,158.00	07/17/2013
	69000-06702-5013002000-535300- -008473- - -114-30000		<b>Schedule Total</b>		<u>67,158.00</u>	
	Contract ID: 0000000000000000000014806		Contract Line: 0	Release: 6		
			<b>Item Total</b>		<u>67,158.00</u>	
4- 1	To provide training for community services breau programs - FSS, I H S , TRL & Adoptions . (75%)CBCAP		1.00 EA	28,782.00	28,782.00	07/17/2013
	69000-06702-5013002000-535300- -008418- - -114-30000		<b>Schedule Total</b>		<u>28,782.00</u>	
	Contract ID: 0000000000000000000014806		Contract Line: 0	Release: 7		
			<b>Item Total</b>		<u>28,782.00</u>	
5- 1	Increase funding to provide training for PS staff.		1.00 EA	32,300.00	32,300.00	04/04/2014
	69000-06700-5020010000-535300- -008777- - -114-30000		<b>Schedule Total</b>		<u>32,300.00</u>	
	Contract ID: 13-690-14806-1		Contract Line: 0	Release: 1		
			<b>Item Total</b>		<u>32,300.00</u>	

Agency Approval - I certify that the proposed purchase represented by this document is authorized by and is made in accordance with all State (and if applicable Federal) legislation rules and regulation. I further certify that adequate unencumbered cash and budget expenditure authority exists for this proposed purchase and all other outstanding purchase commitments and accounts payable.

**Authorized Signature**



**State of New Mexico  
Purchase Order**

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Purchase Order	Date	Revision	Page
69000-0000040827	04/04/2014	2 - 04/04/2014	2
Payment Terms		Freight Terms	Ship Via
Pay Now		FOB Destination	Best Way
Buyer	Phone		
JEREMY BANGS	5058277852		

**Ship To:** 1120 PASEO DE PERALTA

SANTA FE NM 87502

United States

**Bill To:** P.O. DRAWER 5160  
SANTA FE NM 87501  
United States

Origin: EXE Exc\Excl #: 13-1-98A

Line-Sch	Item/Description	Mfg ID	Quantity UOM	PO Price	Extended Amt	Due Date
6- 1	Increase funding to provide training for PS staff.		1.00 EA	22,700.00	22,700.00	04/04/2014
	69000-06700-5010010000-535300-	-009467- -	-114-30000			
				<b>Schedule Total</b>	<u>22,700.00</u>	
	Contract ID: 13-690-14806-1		Contract Line: 0	Release: 2		
				<b>Item Total</b>	<u>22,700.00</u>	
				<b>Total PO Amount</b>	<u>168,052.00</u>	

Agency Approval - I certify that the proposed purchase represented by this document is authorized by and is made in accordance with all State (and if applicable Federal) legislation rules and regulation. I further certify that adequate unencumbered cash and budget expenditure authority exists for this proposed purchase and all other outstanding purchase commitments and accounts payable.

**Authorized Signature**

**AMENDMENT NUMBER ONE (1)  
AGREEMENT**

THIS AGREEMENT is made and entered into by and between the State of New Mexico Children, Youth and Families Department, hereinafter referred to as the "Agency" and New Mexico State University, hereinafter referred to as the "Contractor."

**PURPOSE OF AMENDMENT**

1. **Revise Original Attachment 2-Budget dated (executed on 07/11/2012)** specifically to include column IV-B Program Support to increase the overall compensation by \$110,000.00 (\$55,000.00 per year) for FY14 and FY15 only for new contractual total of \$562,208.00.
2. **Revise Attachment 1 – Statement of Work dated 07/11/2012** specifically to add the following services pertaining to IV-B Program Support (Recruitment and Retention / SAFE Training / FACTS e-learning) for FY14 and FY15 only.
3. **Revise Paragraph VIII – Maintenance of Records** to include the newly revised version of the CYFD Administrative and Fiscal Standards as incorporated herein as **Revised Attachment 3**.

IT IS MUTUALLY AGREED BETWEEN THE PARTIES THAT THE FOLLOWING PROVISIONS OF THE ABOVE-REFERENCED AGREEMENT ARE AMENDED AS FOLLOWS:

**II. Scope of Work**

The Contractor shall provide the program of services as set forth in the scope of work which is attached hereto as "**Revised Attachment 1 – Scope of Work dated 03/24/2014**" is incorporated herein by reference, unless amended or terminated pursuant to Article VI, infra. In consideration for the provision of those services, the Agency agrees to purchase and the Contractor agrees to perform the services identified in the Statement of Work.

**III. Limitation of Cost**

The total amount of the monies payable to the Contractor under this Agreement shall not exceed five hundred sixty two thousand, two hundred eight dollars (**\$562,208.00**). The annual budget is attached hereto as "**Revised Attachment 2 – Budget dated 03/24/2014**" is incorporated herein by reference.

**VIII. Maintenance of Records**

The Contractor shall maintain detailed time and expenditure records that indicate the date, time, nature and cost of services rendered during the Agreement's term and effect and retain them for a period of three (3) years from the date of final payment under this Agreement. The records shall be subject to inspection by the Agency, the Department of Finance and Administration and the

State Auditor. The Agency shall have the right to audit billings both before and after payment. Payment under this Agreement shall not foreclose the right of the Agency to recover excessive or illegal payments. The Contractor agrees to comply with the requirements and regulations set forth in **Revised Attachment 3 – CYFD Administrative and Fiscal Standards**, unless the Contractor effectively demonstrates in writing, with written approval from CYFD, that any specific Standard is inapplicable to such Contractor.

**Revised Attachment 1 – Scope of Work dated 03/24/2014, Revised Attachment 2 – Budget dated 03/24/2014 and Revised Attachment 3 – CYFD Administrative and Fiscal Standards dated 09/03/2012** are attached and incorporated into the Contract Amendment.

**All other articles of this contract remain the same.**

**IN WITNESS WHEREOF**, the Agency and the Contractor have caused this Agreement to be executed, said Agreement to become effective when signed by both parties.

**Contractor – Regents of New Mexico State University**



Authorized Signatory

Date: 3/20/2014

Neta Fernandez, PhD  
Director  
Printed Title of Authorized Signatory

N/A

Legal Counsel, Contractor

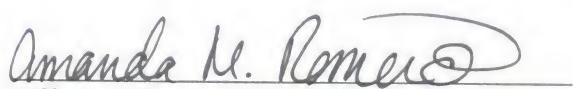
Date: \_\_\_\_\_

**Agency – Children, Youth and Families Department**

  
Annette Romeo  
Secretary or Designee, Agency

Date: 4/3/14

Approved as to legal form and sufficiency.

  
Amanda M. Romeo  
Office of General Counsel, Agency

Date: 4-1-14

**Revised Attachment 1 – Scope of Work dated 03/24/2014**  
**Regents of the New Mexico State University**

**Performance Measures:**

80% of all participants in this training will demonstrate by the pre and post test scores and their improvement in knowledge and/or skills.

NMSU will coordinate with Agency to provide training as outlined below:

**Adoption Conference**

1. The Contractor shall coordinate one Adoptive Parent Conference. The majority of conference expenses will be charged to this contract. Some conference expenses will be charged to IV-E funds under a separate agreement. These IV-B funds will be used to pay for trainers, location, registration, issuing CEU's, child care, activities for children, refreshment breaks and provide for conference evaluation.
2. The conference will be open to Agency staff, Agency adoptive parents and children adopted through Agency free of charge.
3. The Contractor shall work in collaboration with Agency work/advisory group to allow for adequate planning for a professional conference.
4. Agency will have final approval of approving a theme, topics, presenters, format, etc. and shall maintain an efficient and timely method of review and approval for decision making.
5. The Contractor shall complete a final assessment report for this training event and forward the results to Agency within sixty (60) days of completion of the contract. The assessment will comprise of, but is not limited to, information on the trainers and training, goals and objectives of the training, registrants and who actually attended, contact hours or CEU's issued, evaluation supporting data and narrative comments, and a detailed listing of final expenditures.

**IV-B Provider Training**

1. The Contractor shall in Collaboration with Agency offer four (4) two (2) day trainings for Family Support Services Providers.
2. The Contractor shall in collaboration with Agency offer four (4) two (2) day trainings for Time-Limited Reunification Providers.
3. The Contractor shall in collaboration with Agency offer four (4 ) day core training for Family Support Services, In-Home Services and Time-Limited Reunification providers.
4. The training shall provide education, be skill-based and will include child welfare training as defined and allowed by the Title IV-B regulations.
5. The training topics and dates will be approved by Agency.
6. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
7. The Contractor shall be responsible for finding facility where trainings can occur.
8. The Contractor shall provide all training materials and refreshments for all trainings.
9. Agency shall maintain a timely and efficient method of review and approval for decision-making.
10. The Contractor shall complete a final assessment report for each training event and forward the results to Agency within sixty (60) days of each training event. The assessment will consist of but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of

participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.

11. Contractor shall not be responsible for providing mileage or per diem reimbursement to attendees.

**In-Home Services Training:**

1. The Contractor shall in collaboration with Agency conduct training on topic area that supports the In-Home Services program.
2. The Contractor shall in collaboration with Agency offer four (4) two (2) day trainings for In-Home Services Providers.
3. The Contractor shall in collaboration with Agency offer a four (4) day core training for In-Home Services for providers.
4. The Contractor shall in collaboration with Agency offer a four (4) day core training for In-Home Services workers employed by Agency.
5. The training shall provide education, be skill-based and will include child welfare training as defined and allowed by the Title IV-B regulations.
6. The training topics and dates will be approved by Agency.
7. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
9. The Contractor shall be responsible for finding facility where trainings can occur.
10. The Contractor shall provide all training materials and refreshments for all trainings.
11. Agency shall maintain a timely and efficient method of review and approval for decision-making.
12. The Contractor shall complete a final assessment report for each training event and forward the results to the Agency within (60) days of each training event. The assessment will consist of, but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.
13. Contractor shall not be responsible for providing mileage or per diem reimbursement to attendees.

**Fatherhood Training, Family Support Services Training:**

1. The Contractor shall in collaboration with the Agency conduct training on topic area that supports the Fatherhood and Family Support Services program.
2. The Contractor shall in collaboration with the Agency offer at least four (4) two (2) day trainings for Fatherhood and Family Support Services providers.
3. The Contractor shall in collaboration with the Agency offer an evidence based training for Fatherhood and Family Support service providers.
4. The training topics and dates will be approved by the Agency.
5. The Contractor shall be responsible for registration, sign-in, training materials and issuing CEU's for the above mentioned trainings.
6. The Contractor shall be responsible for finding facility where trainings can occur.
7. The Contractor shall provide all training materials and refreshments for all trainings.
8. Agency shall maintain a timely and efficient method of review and approval for decision-making.
9. The Contractor shall complete a final assessment report for each training event and forward the results to the Agency within sixty (60) days of each training event. The assessment will consist of, but is not limited to, an agenda for the training, a list of attendees including daily sign-in sheets, goals and objectives of the training, a copy of all materials presented at the training, a list of participants and CEU's issued, evaluation supporting data, and narrative comments, a detailed list of expenditures.

10. Contractor will not be responsible for providing mileage and per diem reimbursement to attendees.

**IV-B Program Support (Recruitment and Retention / SAFE training / FACTS e-learning)**

1. Develop in collaboration with the Agency a recruitment and retention plan for staff. The contractor shall complete a comprehensive review of existing Agency recruitment efforts, conduct research on successful recruitment and retention strategies being implemented in other child welfare agencies, examine head-hunter recruitment and retention approaches and techniques that are potentially useful for employment in a public sector agency, and use this information and knowledge to develop both immediate and future recruitment efforts with approval from the Agency.
2. Provide, in collaboration with the Agency, two (2), two (2) day courses in SAFE basic training for at least fifty eight (58) staff participants. Provide two (2), one (1) day SAFE supervisory trainings for at least twenty six (26) supervisors in the Agency. In addition, provide two (2), one (1) day SAFE refresher and interviewing trainings for at least sixty (60) participants.
3. Develop, in collaboration with the Agency and FACTS content specialists, thirteen (13) FACTS e-learning training modules to be utilized as part of core training for new employees. Modules shall include an overview of FACTS and FACTS fundamentals as well as specialized e-learnings for specific job classifications.

**Revised Attachment 2 – Budget for FY14 and FY15 (1 of 2) dated 03/24/2014**  
**Regents of the New Mexico State University**

	Adoption Conference	IV-B Provider Training	Fatherhood and Family Support Services Providers	IV-B Program Support	In-Home Services Training (In-house and Contracted)	Annual Budget amount FY14/FY15
<b>Personnel</b>						
Project Director, Shelly A Bucher	\$ -	\$ 1,767.00		-	\$ 1,767.00	\$ 3,534.00
Project Coordinator II, TBD	\$ -	\$ 2,692.00		-	\$ 2,692.00	\$ 5,384.00
Project Coordinator II, TBD	\$ -	\$ 1,200.00		-	\$ 1,200.00	\$ 2,400.00
Audit Budget Tech I, Loretta Diaz	\$ -	\$ 1,160.00		-	\$ 1,160.00	\$ 2,320.00
Program Facilitator, TBD	\$ -	\$ 633.00		-	\$ 633.00	\$ 1,266.00
Program Facilitator, TBD	\$ -	\$ 525.00		-	\$ 525.00	\$ 1,050.00
Overtime to help with workshops	\$ -	\$ -		-	\$ -	\$ -
Fringe @29%	\$ -	\$ 2,313.00		-	\$ 2,313.00	\$ 4,626.00
Fringe @ 17% for overtime	\$ -	\$ -		-	\$ -	\$ -
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$10,290.00</b>		<b>-</b>	<b>\$10,290.00</b>	<b>\$ 20,580.00</b>
<b>Travel**</b>						
Employee**	\$ 273.00	\$ 2,000.00		-	\$ 1,500.00	\$ 3,773.00
<b>Total Travel</b>	<b>\$ 273.00</b>	<b>\$ 2,000.00</b>		<b>-</b>	<b>\$ 1,500.00</b>	<b>\$ 3,773.00</b>
<b>Supplies</b>						
Office	\$ 300.00	\$ 200.00		-	\$ 300.00	\$ 800.00
Publications/films	\$ -	\$ 139.00		-	\$ 214.00	\$ 353.00
Food Products(e.g. snacks, soft	\$ -	\$ -		-	\$ -	\$ -
Drinks, refreshments-working	\$13,200.00	\$ 4,594.00	\$ 3,000.00	-	\$ 1,470.00	\$ 22,264.00
Non-Capitalized Equipment	\$ -	\$ -		-	\$ 300.00	\$ 300.00
Non-Capitalized Equipment	\$ -	\$ -		-	\$ -	\$ -
<b>Total Supplies</b>	<b>\$13,500.00</b>	<b>\$ 4,933.00</b>	<b>\$3,000.00</b>	<b>-</b>	<b>\$ 2,284.00</b>	<b>\$ 23,717.00</b>
<b>Services</b>						
Postage	\$ 500.00	\$ -		-	\$ 75.00	\$ 575.00
Communications	\$ -	\$ -		-	\$ 250.00	\$ 250.00
Printing /Reproduction	\$ 4,000.00	\$ 1,100.00		-	\$ 250.00	\$ 5,350.00

Rental Presenters	\$ 2,000.00	\$ -	-	\$ 3,030.00	\$ 5,030.00
Non NMSU Employee	\$ 4,000.00	\$ -	-	\$ 3,645.00	\$ 7,645.00
Travel Presenters	\$ -	\$ -	-	-	-
Prof. Services Contractors	\$ 3,000.00	\$ -	\$30,000.00	\$50,000.00	\$ 2,855.00
<b>Total Services</b>	<b>\$13,500.00</b>	<b>\$ 1,100.00</b>	<b>\$30,000.00</b>	<b>\$50,000.00</b>	<b>\$10,105.00</b>
<b>Total by Training</b>	<b>\$27,273.00</b>	<b>\$18,323.00</b>	<b>\$33,000.00</b>	<b>\$50,000.00</b>	<b>\$24,179.00</b>
IDC/F&A Costs	\$ 2,727.00	\$ 1,832.00	\$ 3,300.00	\$5,000.00	\$ 2,418.00
Total Training Costs	<b>30,000.00</b>	<b>\$20,155.00</b>	<b>\$36,300.00</b>	<b>\$55,000.00</b>	<b>\$26,597.00</b>
					<b>\$168,052.00</b>

The total annual amount for each FY14 and FY15 shall not exceed \$168,052.00, including gross receipts tax.

The annual allotments may be changed only with the written permission of the Agency.

The Contractor must provide support documentation for all expenditures on the line item budget, completing the expenditure report form and submitting the form along with the monthly invoice.

The Contractor will be required to provide a 33% match, this match can be in-kind. The Contractor will be required to submit a letter outlining proposed match by the beginning of each fiscal year. The Contractor will also be required to provide a final letter how match was met with the final invoice.

\*\* Per diem and mileage, and other miscellaneous expenses, will be paid in accordance with the department of Finance and Administration (DFA) Rule 2.42.2 NMAC.

FY13	\$ 113,052.00
FY14	\$ 168,052.00
FY15	\$ 168,052.00
<u>FY16</u>	<u>\$ 113,052.00</u>
Total	\$562,208.00

**Revised Attachment 2 – Budget FY13 and FY16 (2 of 2) dated 03/24/2014**  
**Regents of the New Mexico State University**

	Adoption Conference	IV-B Provider Training	Fatherhood and Family Support Services Providers	In-Home Services Training (In-house and Contracted)	Annual Budget amount FY13 / FY16
<b>Personnel</b>					
Project Director, Shelly A Bucher	\$ -	\$ 1,767.00		\$ 1,767.00	\$ 3,534.00
Project Coordinator II, TBD	\$ -	\$ 2,692.00		\$ 2,692.00	\$ 5,384.00
Project Coordinator II, TBD	\$ -	\$ 1,200.00		\$ 1,200.00	\$ 2,400.00
Audit Budget Tech I, Loretta Diaz	\$ -	\$ 1,160.00		\$ 1,160.00	\$ 2,320.00
Program Facilitator, TBD	\$ -	\$ 633.00		\$ 633.00	\$ 1,266.00
Program Facilitator, TBD	\$ -	\$ 525.00		\$ 525.00	\$ 1,050.00
Overtime to help with workshops	\$ -	\$ -		\$ -	\$ -
Fringe @29%	\$ -	\$ 2,313.00		\$ 2,313.00	\$ 4,626.00
Fringe @ 17% for overtime	\$ -	\$ -		\$ -	\$ -
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$10,290.00</b>		<b>\$10,290.00</b>	<b>\$20,580.00</b>
<b>Travel**</b>					
Employee**	\$ 273.00	\$ 2,000.00		\$ 1,500.00	\$ 3,773.00
<b>Total Travel</b>	<b>\$ 273.00</b>	<b>\$ 2,000.00</b>		<b>\$ 1,500.00</b>	<b>\$ 3,773.00</b>
<b>Supplies</b>					
Office	\$ 300.00	\$ 200.00		\$ 300.00	\$ 800.00
Publications/films	\$ -	\$ 139.00		\$ 214.00	\$ 353.00
Food Products(e.g. snacks, soft	\$ -	\$ -		\$ -	\$ -
Drinks, refreshments- working	\$13,200.00	\$ 4,594.00	\$ 3,000.00	\$ 1,470.00	\$22,264.00
Non-Capitalized Equipment	\$ -	\$ -		\$ 300.00	\$ 300.00
Non-Capitalized Equipment	\$ -	\$ -		\$ -	\$ -
<b>Total Supplies</b>	<b>\$13,500.00</b>	<b>\$ 4,933.00</b>	<b>\$3,000.00</b>	<b>\$ 2,284.00</b>	<b>\$ 23,717.00</b>
<b>Services</b>					
Postage	\$ 500.00	\$ -		\$ 75.00	\$ 575.00
Communications	\$ -	\$ -		\$ 250.00	\$ 250.00
Printing /Reproduction	\$ 4,000.00	\$ 1,100.00		\$ 250.00	\$ 5,350.00
Rental	\$ 2,000.00	\$ -		\$ 3,030.00	\$ 5,030.00
Presenters	\$ 4,000.00	\$ -		\$ 3,645.00	\$ 7,645.00
Non NMSU Employee Travel	\$ -	\$ -			
Presenters	\$ -	\$ -			
Prof. Services Contractors	\$ 3,000.00	\$ -	\$30,000.00	\$ 2,855.00	\$ 35,855.00
		<b>\$1,100.00</b>	<b>\$30,000.00</b>		

<b>Total Services</b>	<b>\$13,500.00</b>	<b>\$1,100.00</b>	<b>\$30,000.00</b>	<b>\$10,105.00</b>	<b>\$ 54,705.00</b>
<b>Total by Training</b>	<b>\$27,273.00</b>	<b>\$18,323.00</b>	<b>\$33,000.00</b>	<b>\$24,179.00</b>	<b>\$102,775.00</b>
IDC/F&A Costs	\$ 2,727.00	\$ 1,832.00	\$ 3,300.00	\$ 2,418.00	\$10,277.00
Total Training Costs	<b>30,000.00</b>	<b>\$20,155.00</b>	<b>\$36,300.00</b>	<b>\$26,597.00</b>	<b>\$113,052.00</b>

**The annual total amount for each FY13 and FY16 shall not exceed \$113,052.00, including gross receipts tax.**

**The total overall contractual amount shall not exceed \$562,208.00, including gross receipts Tax.**

The annual allotments may be changed only with the written permission of the Agency.

The Contractor must provide support documentation for all expenditures on the line item budget, completing the expenditure report form and submitting the form along with the monthly invoice.

The Contractor will be required to provide a 33% match, this match can be in-kind. The Contractor will be required to submit a letter outlining proposed match by the beginning of each fiscal year. The Contractor will also be required to provide a final letter how match was met with the final invoice.

\*\* Per diem and mileage, and other miscellaneous expenses, will be paid in accordance with the department of Finance and Administration (DFA) Rule 2.42.2 NMAC.

FY13	\$113,052.00
FY14	\$168,052.00
FY15	\$168,052.00
<u>FY16</u>	<u>\$113,052.00</u>
Total	\$562,208.00

**REVISED ATTACHMENT 3**

CHILDREN, YOUTH AND FAMILIES DEPARTMENT'S

ADMINISTRATIVE

AND

FISCAL STANDARDS

For Sole Proprietors,

For Non-Profit Organizations,

Local Bodies of Government,

And

For-Profit Incorporated Entities

**REVISED – September 3, 2013**

*Note: All contractors are required to adhere to all local, state and federal regulations as applicable to their operations. All contractors are required to follow audit and reporting requirements set forth in this document. In the event of a contradiction between these standards and contract requirements the contract agreement supersedes the Administrative and Fiscal Standards.*

## ADMINISTRATIVE STANDARDS

### For Non-Profit Organizations (with the exception of New Mexico higher education institutions)

1. The Board shall ensure that the agency has current articles of incorporation that meet all of the legal requirements of the governmental jurisdiction in which the contractor is located.
2. The Board shall ensure that the agency has current by laws that are filed with the appropriate local, state, or federal body. At a minimum, the agency by-laws should include:
  - a. Membership (types, qualification, rights, duties);
  - b. Size of Board of Directors;
  - c. Method of selection and removal;
  - d. Duties and responsibilities of officers;
  - e. Committees;
  - f. Quorums;
  - g. Recording of minutes;
  - h. Method for amending by-laws.
3. The Board shall ensure that the agency complies with applicable legal requirements and regulations of all governmental and legally authorized agencies under whose authorities it operates. These include, but are not limited to those regarding equal employment opportunity, workers compensation, unemployment insurance, affirmative action, safety, licensing, etc.
4. Board members shall be residents of the area served by the organization and representative of the social, economic, linguistic, ethnic, and racial target population. The agency shall not employ a person related to a Board member by consanguinity or affinity within the third degree. This includes, but is not limited to, spouse, mother, father, brother, sister, grandparents, aunt, uncle, niece, nephew, first cousins, mother-in-law, father-in-law, brother-in-law or sister-in-law.
5. A permanent record shall be kept of all meetings of the Board. Minutes of the meetings of the agency's Board are required in order to accurately record the decisions made and actions taken. These minutes shall include, but not be limited to, meeting date, names of members attending, topic discussed, decisions reached, actions taken, and attachment of any documents referenced. Board minutes shall be signed and approved by an officer of the Board.

**For All Contractors**

**Personnel**

1. The contractor shall have a current and dated organization chart that accurately reflects the staff structure of authority, responsibility and accountability within the organization. The organizational chart must illustrate the relationship of each position or department to all other positions or departments within the organization.
2. The contractor shall have written personnel policies and procedures. All policies and procedures shall be reviewed annually, and any changes, additions, deletions, etc., shall be dated. Procedures must be in place that allows employees to provide input into changes in agency and personnel policies and procedures.
3. The contractor shall maintain current, written job descriptions and job qualifications for all positions (staff, consultants and direct service volunteers) in the agency. Each job description shall include, at a minimum:
  - a. Job title;
  - b. Salary range;
  - c. Duties;
  - d. Responsibilities of the positions;
  - e. Required minimum experience;
  - f. Required minimum training;
  - g. Required minimum education.
4. The contractor shall maintain a current, accurate and confidential personnel record for each paid and direct service volunteer employee. A personnel record on each employee shall contain, at a minimum;
  - a. Job description;
  - b. Initial application/resume;
  - c. Documentation of reference letters;
  - d. Result of employment investigation;
  - e. Background checks;
    1. CYFD contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required having background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.
  - f. Education/experience required;
  - g. Wage and salary information;

- h. Job performance evaluation;
- i. Documentation/verification of all previous and ongoing training (including all component specific training and education);
- j. Incident reports;
- k. Commendations or disciplinary actions (if any).

This information must be reliable, accurate and current. All employee records must be kept in a locked file to ensure confidentiality.

- 5. The contractor shall be headed by a director. The director shall be responsible for the daily operation of the agency through decision-making, authorization of expenditures, and the implementation of policies and procedures.

### **Physical Facilities**

The physical facilities must meet all licensing requirements per classification and should be located, constructed, equipped and operated to promote the efficient and effective conduct of the contractor's programs, to protect the health and safety of the persons serviced and the staff to promote the integration of those served into the community, to be accessible to persons served, staff and the community, meet the American's with Disabilities Act (ADA) and the Drug-Free Workplace Act of 1988.

### **FISCAL STANDARDS**

#### **For All Contractors**

##### **Compliance**

- 1. The contractor shall comply with all federal and state statutes, rules and regulations. Cost principles, administrative requirements and audit requirements, applicable to federal grants shall apply to state funds. See attached Source Sheet.
- 2. The contractor shall comply with all aspects of the provision of the contact, including all insurance, bonding and audit and financial reporting requirements.

#### **Insurance**

- 1. The contractor, with the exception of New Mexico higher education institutions, shall obtain and maintain at all times during the term of this contract an Employee Dishonesty Policy covering the activities of the contractor in the amount of no less than 25% of the total (cumulative) dollar amount of the current CYFD contract(s).
- 2. The contractor shall obtain and maintain at all times during the term of this contract a general and professional liability insurance policy issued by an insurance company licensed to do business in the State of New Mexico. The policy shall include liability insurance coverage provided in the amount of at least \$100,000 for damage to or destruction of property arising out of a single occurrence; \$300,000 to any person for any number of claims arising out of a single occurrence for all damages other than property damage; or \$500,000 for all claims

arising out of a single occurrence. The policy shall be secured by the contractor within thirty (30) days of the effective date of the current contract.

3. The contractor, with the exception of New Mexico higher education institutions if insured by General Services Department's Risk Management Division, shall secure and maintain sufficient fire and extended hazard insurance on all property in the custody of the contractor, which is furnished or owned by the Department or in which the Department has a financial interest, within thirty (30) days of the effective date of the current agreement. Sufficient insurance, for the purposes of this paragraph, means enough to cover CYFD's loss, if any to such property, in the event of fire or other hazard.
4. The contractor, with the exception of New Mexico higher education institutions if insured by General Services Department's Risk Management Division, shall name Children, Youth and Families Department as an "Additional Insured" with the insurance carrier of the contractor's liability insurance. A copy of the contractor's "Certificate of Liability Insurance" proving compliance with all the above insurance requirements must be available upon request.

### **Fiscal Books of Records**

The contractor must maintain the following books of record:

1. Chart of Accounts
2. General Ledger
3. Cash receipts and Cash Disbursements Journals
4. General Journal of adjusting entries, correcting entries, accrual entries, and cost allocation entries if not provided for in cash journals.
5. Subsidiary ledgers, if applicable to the organization.
6. Any Capital Outlay Inventory purchased with CYFD funding includes at a minimum:
  - a. Description of property;
  - b. Serial number or other ID number;
  - c. Date of purchase;
  - d. Acquisition cost by funding source(s);
  - e. Location and use of property;
  - f. Disposition data including date and price, if any.
7. Payroll journals and employee earnings records.
8. Fiscal Policy and Procedures that must include:
  - a. Handling of cash/checks;
  - b. Handling of voided checks;
  - c. Authorized check signatures;
  - d. Bank reconciliations;
  - e. Separation of duties;
  - f. Accounting system;
  - g. Travel;

- h. Cost allocation method;
- i. Accounting policies for donations.

## Reports

1. The contractor shall complete in full the State and Federal payroll tax forms in accordance with required time period and shall insure payroll taxes are paid within the required time frame.
2. The contractor shall complete in full and submit the required forms of the State Department of Labor.
3. The contractor shall submit timely program and financial reports to the funding agencies as specified in the contracts.

## Retention of Records

The following are the requirements for the retention of financial records:

1. The contractor shall maintain for three (3) years, (in addition to current year records) detailed accounting and billing records which indicate the date, time, and nature of services rendered, records relating to contract services, and all operating financial documentation which shall be subject to inspection by the Department and if applicable, the State Auditor or their designee.
2. The Department shall have a right to audit billings and related documents both before and after payment. Payments made under a contract between the contractor and the Department shall not foreclose the right of the Department to recover excessive, illegal payments, and/or payments which are not in accordance with the contract.
3. The contractor shall maintain the funds from the CYFD contract separately in accurate financial records, books, files, and reports in accordance with generally accepted accounting principles, state and federal laws and regulation, and the requirements of the Departments as described in this Administrative and Fiscal Standards Guidance.
4. The financial management systems established by the contractor shall ensure it provides fiscal and budgetary controls as well as sound accounting procedures. A Schedule of Revenues & Expenditures Budget to Actual Comparison for each contract must be prepared and submitted to the Department at the same time as the annual financial audit or financial statement. The Schedule must include the approved original budget for the fiscal year, revised budget, actual revenue and expenditures and a variance column.

## Audits

NOTE: Audit and financial reporting requirements are applicable to all contractors of Children, Youth and Families Department.

1. Sole proprietor contractors receiving Department funds under \$100,000.00 must submit to the Department the Sole Proprietor Business Reporting Form "Schedule C". Sole Proprietor billings are subject to review by the CYFD contract and program site reviewers and must be

available upon request. A Sole Proprietorship is a type of business entity that is owned and run by one individual and in which there is no legal distinction between the owner and the business.

2. Audits for a contractor receiving under \$150,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor within a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
  - a) The contractor shall prepare financial statements that include a Revenue and Expenditure – Budget to Actual Comparison, Balance Sheet or Statement of New Assets and Income Statement or Statement of Activities. The contractor shall disclose the method of accounting used (cash or accrual) to prepare such statements. The Revenues and Expenditures – Budget to Actual Comparison statement must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and variance column. A cash disbursement and cash receipt journal cannot take the place of the Balance Sheet and Income Statement. These financial statements shall be available upon request to the Department's Contract/Audit Unit within three (3) months of the contractor's fiscal year end.
  - b) This section (Section 2) does not apply to sole proprietor contracts covered under Audits section 1.
3. Audits for a contractor receiving \$150,000.00 to \$300,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
  - a) The contractor shall have an Independent Auditor's Report of Agreed-Upon Procedures (AUP) to ensure compliance with contract requirements in accordance with General Accepted Accounting Practice (GAAP). The AUP report shall be available upon request to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end.
  - b) The contractor shall ensure that the selected accounting firm performing the AUP report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected accounting firm shall not have provided non-auditing services within the year being reviewed.
4. Audits for a contractor receiving \$300,000.00 or greater per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
  - a) The contractor shall have an Independent Audit Report that conforms to the General Accounting Standards (Yellow Book) as recommended by GAO. This Independent Audit Report shall be available upon request to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
  - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a

minimum two year break. The selected auditor shall not have provided non-auditing services within the year being audited.

5. Audit for an contractor receiving over \$500,000.00 per year in cumulative Federal funds (a total of all contracts awarded to the contractor with in a fiscal year) the contractor must receive an audit as required by the U.S. Office of Management and Budget, Circular A-133 Audits of States, Local Governments and Non-Profit Organizations, and U.S. Office of Management and Budget, Circular A-21, Cost Principles for Educational Institutions. The contractor must have available upon request a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
  - a) The Contractor must have available upon request their audited financial statements within nine (9) months of their fiscal year end to the Agency's Contract/Audit Unit. The Contractor must also have available upon request the Management Letter Comments issued by the Independent Auditor in a separate report.
  - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected auditor shall not have provided non-auditing services within the year being audited.
6. Financial Statements, AUP and Audits must be mailed to:

Children, Youth and Families Department  
Contract/Audit Unit  
P.O. Box 5160  
Santa Fe, NM 87502

**SOURCE SHEET**

**ADMINISTRATIVE REQUIREMENTS**

Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; also known as the Common Rule.

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.

**COST PRINCIPLES**

OMB Circular A-21, Cost Principles for Educational Institutions

OMB Circular A-87, Cost Principles for State and Local Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations.

FASB and AICPA Statements and Professional Pronouncements.

**AUDITS**

OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations.

OMB Compliance Supplement for Audits of States, Local Governments and Non-Profit Organizations.

U.S. General Accounting Office, Government Auditing Standards, (The Yellow Book, current revision).

FASB and AICPA Statements and Professional Pronouncements.

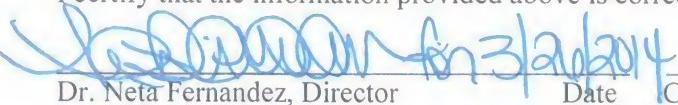
## Request for an Exception to the CYFD Administrative & Fiscal Standards

We believe that the following Standards are not applicable to our organization and request that an exception be granted.  
NOTE: CYFD must approve each and every exception request prior to finalizing the contract.

**Contractor:** The Regents of New Mexico State University **Contract Number:** 13-690-14806-1

Standard Number	Reason for Request	CYFD Approval
Fiscal Standards, Insurance, Item 2	Under Attachment 3 of the CYFD Administrative and Fiscal Standards, NMSU requests deletion of this item as NMSU obtains its insurance coverage through the State of New Mexico, Risk Management Division and the Certificate of Insurance provided is specific to NMSU. A copy of the Certificate of Insurance is attached.	

I certify that the information provided above is correct.

  
Dr. Neta Fernandez, Director  
Office of Grants & Contracts

Date

 CYFD Approval

Date